DOCUMENT RESUME

ED 222 208 JC 820 462

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TITLE Community College Finance for 1983-84.
INSTITUTION California Community Colleges, Sacramento. Office of the Chancellor.
PUB DATE Oct 82
NOTE 16p.; Discussed as Agenda Item 5 at the meeting of the Board of Governors of the California Community Colleges (Los Angeles, CA, October 28-29, 1982).

EDRS PRICE MF01/PC01 Plus Postage.
DESCRIPTORS Budgeting; College Planning; *Community Colleges; *Educational Finance; *Finance Reform; *Financial Support; Foundation Programs; Higher Education; Organizational Objectives; Program Budgeting; *State Aid; *Statewide Planning; Two Year Colleges
IDENTIFIERS *California

ABSTRACT

Background information is presented for use by the Board of Governors of the California Community Colleges Budget and Finance Committee in developing principles for allocating state funds to community college districts in 1983-84 and in the future. First, committee tasks and objectives are outlined, and the major issues affecting the allocation of state funds are specified, including equity, stability, and continuity of funding, and the provision of revenues to meet high priority program needs. Next, 11 observations are made regarding funding levels, potential changes in funding, and likely effects on programs. Then, the existing policy of the Board of Governors is presented, including the long-term finance plan for the 1980s, which identifies goals and priorities of assuring stability, maintaining community-oriented missions, emphasizing accountability, and retaining open admissions. In addition, a brief description of the 1981 finance plan is provided. After a discussion of the evolution of state funding policies during the last decade, the existing funding mechanism used in the community college system is explained. Next, alternative methods of financing community colleges are discussed, including negotiated budgets, foundation programs, a unit rate formula, and cost-based program funding. Finally, the funding methods used by the K-12 system, community colleges, and the California State University and the University of California systems are reviewed. (HB)

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JC 820 462

Board of Governors of the
California Community Colleges
Budget and Finance Committee
October 28-29, 1982

Title: Community College Finance for 1983-84
Staff Presentation: Joseph P. Keating
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Summary

This item presents background information for use by the Board of Governors' Budget and Finance Committee in developing its basic principles for allocating state funds to community college districts in 1983-84, and in the future.

The following topics are covered: Committee Task and Objectives, Issues, Observations, Existing Policy of the Board of Governors, Evolution in State Funding Practices, the Existing Finance Mechanism, and Alternatives for Community College Finance.

This material was presented to the Budget and Finance Committee on September 16, 1982. At that meeting, the committee discussed the present financing system, the relationship of revenue generation and district expenditure patterns, and the development of basic principles to govern the finance method and allocation of State funds. Members of the committee expressed concern that the funding system should not have a negative impact on the quality of the educational program and that district decisions regarding program offerings should not be governed by fiscal factors. Members also indicated that the method of allocating funds should recognize community colleges as an element of higher education, eliminating average daily attendance (ADA) as the unit of measure which determines the level of district funding eligibility. Members also expressed an interest in discussing an "ideal world" alternative for financing community colleges and asked staff to develop an outline for discussion purposes.

The October 28 meeting of the Budget and Finance Committee will include a discussion of the "ideal world alternative" and an initial draft of basic principles for the allocation of State funds. The committee will also receive testimony from interest parties. The item will be presented for information to the full board on October 29.

Committee Task/Objectives

To develop principles for allocating state funds to support the California Community Colleges in 1983-84 and in the future.

To provide direction for the Chancellor and his staff in developing a proposed mechanism and in seeking legislation to carry out the principles.

Issues

In suggesting a list of issues affecting the allocation of state funds, staff has limited this list to those that can be implemented through a modification of the funding mechanism. Other issues may be of significance in terms of longer range financing. However, they have been excluded from this list in an effort to focus on changes that can be implemented for 1983-84. Issues of longer range finance will be brought to the Board separately.

Among the issues that the Committee may wish to consider are:

1. Equity of Funding

    a. Cost differentiation (program cost and unit-cost differences)
    b. Equalization
    c. Size Equity
    d. District "Reserves" (Ending Balances)

2. Stability and Continuity of Funding

    a. Cost adjustments for inflation
    b. The impact of short-term reductions in targeted programs on districts' ability to maintain their overall level of services
    c. Incremental/Decremental funding

3. Revenues to meet high priority program needs

    a. District flexibility
    b. High-cost and low-cost programs - their relationship to priorities
    c. Meeting state priorities
    d. Growth funding

Observations

1. The level of State funding for community colleges for 1983-84 and in the near future will be limited. Program expansion may depend on increased development of private funding sources and increases in local taxing authority (i.e., the recent State Supreme Court decision regarding taxing authority for general purposes based on a majority vote rather than two-thirds vote of the electorate).

2. During times of limited resources, continued State pressure will be exerted against programs considered "low priority" by the State.

3. State funding mechanisms encourage the proliferation of low cost programs, discourage districts from continuing high cost programs, and limit local flexibility in directing resources to meet higher priority needs.

4. Community colleges may never again be provided with "open ended" appropriations or with unlimited growth. Barring increased funding from State or local sources, more effective use will have to be made of existing resources.

5. No major change in the present reliance on State funding, now well in excess of 70 percent of community college tax revenues, is anticipated. Local taxing authority, when clarified, may result in different levels of local commitment and program. Reduced state funding based on local ability to raise additional localized private or tax resources is not warranted.

6. Local property taxes have been more predictable than State funding in recent years. Significant changes in budget direction, affecting long standing state educational policy, were made in June by the State Legislature, without sufficient time for community colleges to reduce expenditures. Greater stability in State funding policy and greater lead-time for significant fiscal policy changes are necessary.

7. Funding techniques for growth and decline may not reflect true changes in program cost. Unanticipated change in funded ADA does not necessarily reduce cost but does result in a sudden decline in State revenue.

8. Community college programs are more diverse than those of either secondary schools or four-year institutions. Community colleges provide developmental, continuing and community education as well as transfer and vocational programs. The funding mechanisms do not recognize the diversity of community college offerings and students' needs.

9. With an increasing share of community college funding now coming from State resources, there is concern that the fiscal centralization will restrict local program autonomy. The size and diversity of community college programs as well as the diversity of community needs, and the community oriented philosophy, continue to warrant decentralized local management. Community colleges need program flexibility if they are to remain community oriented, become more cost-effective and be able to meet changing state and local priorities.

10. Funding differences exist among the community colleges. Present mechanisms support the philosophy that equal resources should be available for equal student attendance, without consideration of differences in programs or costs.

11. The present statutory authority for allocating State funding to community colleges expires on June 30, 1983. The present mechanism for allocating State funds may not be adequate for 1983-84 or beyond, particularly during times of funding and growth limitations.

Existing Policy of the Board of Governors

The Board of Governors adopted a Long-Term Finance Plan in September 1979, with recommendations for the 1980's. In January 1981, the Board further adopted a Community College Finance Plan for 1981 to address changing conditions and to focus policies for a statutory mechanism for state financing in 1981-82 and 1982-83.

The Long Term Finance Plan for the 1980's

This plan incorporated Board policy and identified goals and priorities as follows:

1. Assure stability.
2. Assure effective delivery of the educational services.
3. Provide incentives toward statewide educational goals.
4. Provide districts with greater flexibility in using the funds within broad but explicit statewide objectives.
5. Emphasize accountability related to long term planning.
6. Maintain the community oriented mission.
7. Retain the policy of open admission.
8. Support partial funding of community service classes.

The plan recommended support techniques that would provide annual adjustments to the "base budget" for inflation, workload and programmatic changes. The plan recommended against a fixed appropriation, favoring an "open-ended" approach. The plan also stated that local districts should retain "flexibility to allocate funds among competing local users and to plan and manage college operations."

Statewide priorities were identified, including: services to the educationally and economically disadvantaged, services to the handicapped, occupational education, and others such as basic skills education, career retraining, staff development, and affirmative action.

Support techniques were outlined, including the following:

1. Base Budgets
2. Adjustments to insure equality of access, recognizing and preserving program differences among districts while moving toward the elimination of differences in funding.
3. Adjustments for:
   a. Inflation
   b. Workload, using marginal rather than average cost.
   c. Program changes.
4. Elimination of average daily attendance (ADA) as the basis for funding but retention of "classroom contact hours."
5. Retention of existing categorical aid programs.
6. Continuation of support for community service program.

The Community College Finance Plan for 1981 was directed more specifically to the task of adopting a mechanism for funding community colleges in 1981-82 and 1982-83. The plan incorporated many of the policies adopted by the Board in the Long Range Plan for the 1980's. The plan:

1. Retained the basic structure. Base budgets were to be adjusted for inflation to "permit maintenance of program quality," an equalization factor was to be applied to the incremental inflation adjustments, and workload adjustments were to be based on incremental rather than average cost rates.

2. Supported for partial state funding for community education classes.

3. And established funding priorities for

   a. Inflation and equity
   b. Growth
   c. Program change

Evolution in State Funding Policies

Much change has taken place in the community colleges' financing system in the last decade. Significant in that change are the substantial shift from local property tax support to state support and the imposition of fiscal limitations to control program growth. In recent years, limits (caps) have been placed on ADA growth and the state has selectively identified unfundable "low priority" programs.

A ten year history of changes follows:

Prior to 1973:

a. Local revenues were based on relatively fixed tax rates.
b. State aid was based on a "foundation" program.
c. Proportionately higher levels of revenues were generated from local property taxes.

In 1973:

a. A "revenue control" mechanism was established, incorporating limits on the total combined level of state and local revenues per ADA. State and local funds varied as needed to provide the level of support necessary to serve the ADA generated.

b. A rapid increase in enrollment occurred with escalating levels of state support.

In 1975:

a. A total statewide growth cap was established, allowing for only 5 percent increase in ADA in order to limit the State's fiscal liability.

b. Continuing increases in actual enrollment occurred beyond the 5 percent limit.

In 1976:

a. A return to tax rate control occurred, replacing revenue limit financing with state funding provided at an average rate rather than a foundation rate. Local property tax rates were fixed so that local revenue would be based on assessed property values and not enrollment.

b. Growing pressure for more State funds occurred as local property taxes were reaching a limit.

In 1978:

a. Proposition 13 was enacted, resulting in a sudden decline of local property taxes (over $400 million was reduced from community colleges).

b. The State replaced a part of the decline in local property taxes for 1978-79. A net overall reduction of approximately 8 percent of district tax revenues occurred.

c. A block grant mechanism was established in place of a formula based on units of ADA. This resulted in a major change in "relative wealth" among districts depending on methods they chose in balancing their budgets (i.e. reducing educational programs and ADA or reducing services and plant operations). These changes realigned "relative wealth" ratios among districts and have since been used as historical bases for support.

d. A change of support ratios reversed the historic high level of dependence on local property tax revenues and shifted district dependence to state funds.

In 1979 and 1980:

a. Base budgets were once again tied to ADA, reestablishing a dependence on maintaining attendance (ADA) in order to retain the revenue levels necessary to meet budgeted expenditures.

b. Equalization funding shifts occurred based on changes in "relative wealth" among the districts.

c. State funds were capped with a fixed appropriation.

d. The marginal cost concept was adopted and growth was limited to incremental funding of 2/3 the statewide average per ADA. This concept was adopted in order to eliminate fiscal incentives for growth. It later proved less effective than anticipated because the incremental rate was sufficiently high to maintain an incentive for districts to grow in the lower cost programs and made it more difficult to add high cost programs.

e. Three percent growth was estimated for 1980-81 and the state appropriated sufficient funds to meet the anticipated growth at the incremental rate. Actual growth for 1980-81 exceeded nine percent and a deficit funding mechanism became necessary.

f. A deficit mechanism was adopted, reducing base budgets by one percent and funding actual growth at less than one-half of the incremental funding rate. The funding deficit became fixed in the base budgets of the districts and reduced the average revenue level per ADA. The unplanned shortfall forced budget expediencies such as program efficiencies, reductions in services and plant operations, and use of reserves.

In 1981:

a. A limit of 2.5 percent was imposed on ADA eligible for state funding. This limit was intended to assure full funding for limited growth and to fix accountability for growth in those districts which beyond their individual ADA targets.

b. Individual district limits (ADA target levels) were established based on projected adult population growth. Modest special adjustments were also made to fund ADA in districts with high levels of refugee population.

c. Inflation increases were established in statute at 5 percent for 1981-82 and 1982-83.

In 1982:

a. The statutory provision for 2.5 percent growth for 1982-83 was not funded.

b. The "high-tech" educational programs were selectively identified for a modest level of growth, with incentives for private match funding to be included.

c. The statutory provision for a 5 percent inflation rate for 1982-83 was not funded.

d. "Avocational, recreational, and personal development" courses were identified and defunded to accommodate a $30 million reduction in state funding support. These courses were allowed to shift to fee-supported community service classes.

District budgets, once determined by local factors of student growth and property taxes, with far greater lead time and certainty, are now impacted by statewide economic factors and by fiscal decisions affecting pending budgets.

Districts are faced with the prospect of having to reduce expenditures and to live with budgets that, due to budget uncertainty and instability at the State level, may not provide adequate inflationary increases. District authority to balance budgets by reducing expenditures is subject to many limitations and restrictions. Funding mechanism does not allow reductions in ADA without further reductions in revenue.

The Existing Finance Mechanism (expiring June 30, 1983)

State general apportionment aid is computed for each community college district. Base revenue levels from prior years are adjusted by:

1. Subtracting funding for defunded noncredit courses (for 1981-82)

2. Adding or subtracting ADA changes (limited in statewide total to 2.5 percent growth) at an incremental rate.

   Incremental rate adjustment factors are:

   a) Plus $1,100 for increased ADA in fundable noncredit programs.

   b) Plus 2/3 of the statewide average revenues per ADA for increased ADA in credit programs.

   c) Less $1,100 for decreases in ADA in noncredit programs.[a/]

   d) Less 2/3 of the statewide average revenue per ADA for credit programs for decreases in districts with fewer than 3,000 ADA.[a/]

   e) Less 2/3 of the district average revenue per ADA for credit program decreases in districts with 3,000 or more ADA.[a/]

3. Adding an inflationary adjustment of 5 percent (eliminated through Budget Act provisions for 1982-83), adjusted for equalization and small district factors:

   a) For districts with 3,000 or more ADA - 5 percent times the statewide average revenue per ADA times the district's general equity factor[b/] times the district ADA.

   b) For districts with fewer than 3,000 ADA - 5 percent times the statewide average revenue per ADA times the district's small district multiplier[c/] times the district's general equity factor times the district's ADA.

4. Adding the capital outlay or lease purchase assistance for those districts which for 1978-79 received local property taxes through district override authority that they lost through provisions of Proposition 13.

5. Adding or subtracting prior year corrections and changes due to annexation or transfer of territory.

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a/ Special provisions are made for reduction in ADA that were added in 1980-81.

b/ A district's general equity factor is determined by dividing the statewide average revenue per ADA by the district's average revenue per ADA. This factor is used as a measure of relative wealth and a means of moving toward equalization of revenues per ADA among all districts.

c/ A district's small district multiplier is determined by dividing 3,000 by the district's ADA. This factor is intended to provide smaller districts with additional funds in recognition of the necessary cost differential of small size programs.

6. Once the base revenue level or "revenue limit" is determined, local property taxes are subtracted to determine the necessary level of State funds.

Additional provisions dictate that State funds are allocated monthly so that by February 1 no more than 75 percent of the total available funds have been distributed. This provision was changed by 1982 Budget Act language that established monthly percentages which total 60 percent by February 1 with authority for the Chancellor to make exceptions for special cash flow needs.

Special provisions include:

Special Equity Factor - Districts with 3,000 more ADA and which meet criteria of high average expenditures per ADA, serve higher than 6 percent of the adult population and whose enrollment of minority students exceed 50 percent shall not have their inflationary factor adjusted downward for equalization regardless of their "relative wealth."

Special Urban Factor - Districts which have at least 30,000 ADA, at least 40 percent of whose students are eligible for financial aid under criteria of the Extended Opportunity Programs and Services provisions and which did not receive funds under the Special Large District Factor, receive an additional $15 per ADA.

Large District Factor - An adjustment of $15 per ADA made to base budgets in 1977-78 for districts which exceed 28,000 ADA. An adjustment of a computed amount was also to be made to base budgets in 1977-78 for districts which are multi-college, including one college of less than 3,000 ADA.

Additional provisions restrict funding to credit and select noncredit classes, and allow fees to be charged for community service classes.

Noncredit classes eligible for funding are restricted to:

1. Parenting
2. Basic skills remediation
3. English as a second language
4. Citizenships
5. Education courses for the substantially handicapped
6. Short-term vocational programs
7. Education for older adults
8. Education programs for Home Economics
9. Health and Safety Education

Alternatives for Community College Finance

The present mechanism of community college finance in California can be characterized as one of shared authority and responsibility between state and local governments. In former years, the mechanism provided a state funded foundation of financial support, with locally governed community college districts able to levy taxes to support the programs they designed to meet community needs. Community designed programs were developed and evolved as the community was willing or unwilling to pay property taxes to support their educational needs.

As property taxes increased and growing sentiment to control the level of those taxes occurred, greater and greater pressure developed to obtain higher levels of funding from state sources. The foundation mechanism evolved into a system of incremental financing in which the total level of support (state and local tax resources together) was used as a "revenue control" mechanism. The pressure for increased funding to meet increased program needs began shifting to the state as property taxes became a part of the overall financing system rather than a determining factor in program change and improvement.

The system struggled with changes to the mechanism as this significant shift in funding policy contributed to a surge in growth and increased demands for State funds. The greater level of state financial responsibility became sealed in relative permanence as constitutional limits were imposed on local taxing authority with the passage of Proposition 13. The state assumed this greater responsibility with subsequent legislation that increased the share of state funds and shifted greater proportions of property taxes from local school districts to cities and counties. The transformation of the finance mechanism from a foundation program to incremental funding was completed.

In addition to these two mechanisms, two additional alternatives are recognized as methods that are used in varying degrees among the other states. The two additional methods are the "negotiated budget" and the "cost-based program funding" methods.

Methods of Financing Community Colleges

1. Negotiated Budgets

   This approach represents a means of having particular needs of separate and perhaps distinct community college offerings addressed annually at the state level either by the Legislature or other designated authority. This method is typically found in states with a relatively small number of colleges. This method is characterized by having no particular set of formula for comparison of the colleges or their offerings and may be subject to priorities based on political influences. Individual budget review and approval through the negotiated budget approach is useful when dealing with a limited number of budgets. However, as the number of budgets increases, this approach become unmanageable and standards and allocation methods become necessary.

2. Foundation Program

This method is characterized by a relatively fixed financial responsibility on the part of the state and the ability of local districts to design and fund a program to serve needs beyond that base. This alternative is now somewhat limited in California as local taxing authority no longer provides the discretion formerly available. The recent Supreme Court interpretation of local authority to increase taxes for general purposes (not special purposes) with a majority rather than a two-thirds vote of the electorate may once again render this method an option in the future. Local property tax increases which are based on property values are nevertheless restricted as an option for the future. The willingness of the electorate to increase local taxes within district boundaries may not be high unless the additional localized revenue can be used to improve local programs.

3. Unit Rate Formula

This method is exemplified by the California system. The California system evolved from the foundation program approach. The system changed as local taxes became limited and program needs continued to grow. The method is subject to changing variations to resolve undesirable effects but can be characterized by its simplicity in allocating large amounts of money to many colleges based on simple, relatively easily understood, measures of service.

As discussed earlier, this method, although it may include local funds as a source of revenues, places more pressure on state sources for program improvement and growth. With limited authority to increase local taxes, as in California, the state is forced to bear the full cost of expansion. In instances where programs and services are determined at the local level, the state could lose control over funding if limitations are not imposed. "Open ended" appropriations, without funding or growth caps, may provide districts with blank checks against the state treasury. In addition, fixed state payments per service unit provide disincentives for colleges to offer programs that cost more than they produce in revenues. Losses in higher cost programs must be borne by revenue surpluses in low cost programs. Program pressures occur as fiscal constraints develop. The mix of program offerings may be affected by having to balance financial losers and gainers. Colleges may become more responsive to such fiscal realities than to program priorities and student needs, particularly in times where inflationary increases in revenues are less than increases in cost.

A modification to this method was developed in California to discourage unlimited growth by establishing an incremental rate based on marginal cost. This method did not distinguish program cost differences, however, and may have magnified the pressures for low cost over high cost programs.

4. Cost-Based Program Funding

This approach is an outgrowth of the simple unit-rate formula method of finance. It represents a more detailed evaluation of cost differences by program and a more complex method of allocating resources to meet the true costs of various program offerings. The needs for data collection and cost analysis are greater than under the other methods. Several states have adopted some form of cost based program funding.

Perhaps the most notable example of this method is the one used in Florida. The Florida model identifies a high number of separate programs of instruction and identifies categories of costs such as salaries, supplies and services and applies a cost rate per unit of instruction. In Florida, cost groupings have been identified and modified over time. Although more complex, the cost-based method allows for comparison of costs among programs rather than on the basis of units of overall educational services. Such information is useful for applying factors of equalization based on true program cost differences. Complex programs are more difficult to administer and require higher levels of staff and administrative cost.

Other states, such as Illinois, have successfully adopted modified systems with fewer categories. These methods are useful for making program cost comparison and for equalizing resources per student in common courses. Average or incremental funding increases can be applied based on more realistic cost analysis per educational unit and the pressures for adding or shifting to low cost programs can be neutralized.

Alternative Finance Systems in California

Several finance methods are used in California. They have evolved into different systems due to differences of governance, complexity and many other varying reasons.

The basic system of budgeting is one of annual negotiation. The State government is divided into distinct programs with each budget reviewed annually through a central system of negotiation with the administration and then separately with each house of the Legislature. Base budget techniques are used and inflationary cost and workload change adjustments are made. Separate analysis and review is applied to arrive at a final budget for each department.

The systems of budgeting for local assitance programs and for budgets with comparable operations (such as prisons) vary in technique depending on their applicability to cost standards.

The California Community College system evolved from the former "K-14" (Kindergarten through grade 14) education system as governance for the separate systems evolved. The Community College system and the "K-12" education system evolved along parallel paths from a foundation program approach into a unit rate system. The K-12 system has added distinct features for various reasons. Among those distinct features are: 1) a broader array of categorical assistance programs with separate methods for allocating funds for such things as staff development, economic impact aid and school improvement; 2) unit cost rate adjustments at the average cost level for increases in ADA and two-year phased reduction for decreases in ADA, for stability; and 3) minimum budget guarantee of 102 percent of the former year's budget for stability. In addition, funding deficits caused by unanticipated growth are typically made up through budget augmentations.

Major differences between the "K-12" and Community College systems that have caused differences in the mechanisms are: 1) education through the 12th grade, until the age of 18, is required in the State Constitution, 2) ADA in the K-12 system is more predictable and less subject to significant increases due to program development at the local level, and 3) programs offered in K-12 are relatively comparable among the school districts throughout the State and equalization based on a single measure of ADA is more realistic.

The California State University (CSU) and the University of California (UC) systems can be classified as cost based budget systems. However, their costs are measured more on the basis of standards of operation rather than standards of costs among comparable programs. For examples, the budget of the CSU system, which has a greater variety of specified standards than UC, is developed on the basis of separate standards for instruction, academic support, instructional support, student services and plant operations. Separate standards are applied for the quarter systems. The State also controls the CSU system for ratios of faculty to department chair and to associate deans as well as for clerical support and faculty to student ratios. The administration of the CSU system does, however, have discretion over allocations of funds among campuses, once the state budget is set. The UC system of standards is not as elaborate as the CSU system. However, standards such as the faculty to student ratio are quite closely monitored by state control agencies in the development of budgets. Both the CSU system (70 percent funded with State funds) and the UC system (25 percent funded with State funds) do possess a budget feature that provides a high degree of stability. The feature, which is not statutory but is annually included in the budget, provides for a four percent range of error in projecting their level of student contact units. With this feature, each system can be assured of a base budget amount unless their contact units (FTE) decline below 98 percent of the budgeted projection. On the other hand, each system is forced to remain within their budget so long as their FTE does not increase beyond 102 percent of their budgeted projection. In the event of increases above 102 percent provision is made to request an augmentation through the Department of Finance. Subsequent year budgets are adjusted for growth and decline.

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